

Unrealized contributions to the United States Treasury as a result of legal abortion for the year 2012

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Objective – To estimate the effect that abortion has on federal income taxes collected by the U.S. Treasury.

Design – Retrospective analysis using universally recognized sources available to the average citizen.

Data

The number of potential taxpayers lost through abortion was tallied for the years 1973 (the year the Supreme Court Case, Roe v. Wade [1], legalized the procedure in the United States) through 1994 (the birth year of those eligible to vote in 2012), inclusive.

Two sources that monitor the number of abortions performed in the United States are frequently cited: the Centers for Disease Control (CDC), which receives data from central health agencies, and the Alan Guttmacher Institute (AGI), a private entity. [2] As the AGI figures are higher (11.1% - 19.4% depending on the year) than those reported by the CDC, use of CDC values imposed a conservative estimation. Further, infant mortality [3] was included in the calculations.

By reasonable estimate, 26,467,470 individuals were legally aborted in the United States between 1973 and 1994. As the tax burden is borne by 54% of the U.S. population [4], 14,292,433 effective taxpayers are not alive to pay taxes for the year 2012.

It is advantageous to determine the expected income of a child based on the age, race, and marital status of the mother. However, these predictions are lacking and there is insufficient evidence to suggest that those who were aborted would have fallen into any different socioeconomic brackets than those who were born. Therefore, calculations were made using published averages for the respective age groups.

Using U.S. Bureau of Census Data (2009) for median income [5] and corresponding effective tax rates (interpolated) for 2010 [6], financial figures are as follows:

For those born 1973-1977 (35-39 years of age) the median income is \$35,000 and the effective tax rate is 8.25%; for those born 1978-1987 (25-34 years of age) the median income is \$28,600 and the effective tax rate is 7.04%. Those born 1988 – 1994 (18-24 years of age) have a median income of \$9,502; the effective tax rate for this group is zero.

Results

Collectively, the group of individuals aborted between 1973 and 1977 could have contributed over \$66 billion to the U.S. Treasury and those aborted between 1978 and 1987 could have contributed over \$14.6 billion.

Discussion

Over 26.4 million individuals - who could have been taxpayers and who could have been eligible to vote - were aborted between 1973 and 1994. This is more than the number of children born in the United States between 1997 and 2002. [7][8]

The impact of the present loss is more appreciable if one contemplates what our country's future loss would be if the entire nation's fourth-, fifth-, sixth-, seventh-, eighth-, ninth- (plus half of the tenth-) grade classrooms were empty.

Individual income tax is the greatest single source of federal revenue, comprising 47% of the total taxes collected.[9] For the year 2012 over 80.6 billion dollars will not end up in the U.S. Treasury as a result of taxpayer loss through legalized abortion. In comparative terms, this approximates the current annual operating budgets for the states of Pennsylvania and Nevada *combined*. [10][11]

It should be noted that the only financial impact addressed in this study was the Federal Income Tax and 2012 was the only year considered. Federal payroll tax, state and local taxes, economic multipliers, and stimulative impacts of individuals on society were not determined. In addition, economic losses reflecting abortions performed prior to 1973 were not ascertained. Moreover, cumulative taxes that could have been paid in previous years, or could be anticipated over the course of a lifetime, were not determined. Furthermore, future losses of all individuals aborted to date (which would have included abortions performed 1995 to present) were not considered.

References

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- [6] Federal Individual Income Tax – Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 2000 to 2010. Available <http://www.census.gov/compendia/statab/2012/tables/12s0494.pdf>
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- [9] U.S. Federal Receipts – Fiscal Year 2007. Available [http://en.wikipedia.org/wiki/Image: U.S. Federal_Receipts_-_FY_2007.png](http://en.wikipedia.org/wiki/Image:U.S._Federal_Receipts_-_FY_2007.png)
- [10] Pennsylvania Office of the Budget. Available <http://www.budget.state.pa.us>
- [11] Nevada on Sunshine Review. Available http://www.sunshinereview.org/index.php/Nevada_state_budget

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